TOWNSHIP BULLETIN

AND UNIFORM COMPLIANCE GUIDELINES

ISSUED BY STATE BOARD OF ACCOUNTS

ITEMS TO REMEMBER

MARCH

March   1: Assessing period begins, (IC 6-1.1-1-2) for all tangible property except mobile homes as defined in IC 6-1.1-7-1.

March   4: (First Monday in March)   Make report of the Dog Fund to the County Auditor and pay to the County Treasurer any funds in a Township Dog Fund designated (by the county) for a Humane Society under IC 15-5-9-8; and/or any amount in a Township Dog Fund exceeding $300 over and above orders drawn on the fund, and must show all receipts into the Township Dog Fund and all orders drawn in order. (IC 15-5-9-10)   Also give County Auditor the number or receipts issued if a humane society has been designated. (IC 15-5-9-8)

March   11: (Second Monday in March)   County Auditor makes distribution of County Dog Fund to the townships of the county in which the orders drawn against the Dog Fund exceeded the money on hand as shown on the report filed on March 1 (or by the county to a humane society if an ordinance is passed).   Any money received from the County Dog Fund must be receipted to Township Dog Fund.   (IC 15-5-9-10)

March   29: Good Friday - Legal Holiday (IC 1-1-9-1)

March   31: All local investment officers shall reconcile at least monthly the balance of public funds, as disclosed by the records of the local officers, with the balance statements provided by the respective depositories.

APRIL

April   15: Last day to make pension report and payment for first quarter by townships participating in PERF.

April   30: Last day to file quarterly report, Form 941, to the Internal Revenue Service for federal and social security taxes for the first quarter.

April   30: Last day to make report for first quarter to the Department of Workforce Development.

April   30: All local investment officers shall reconcile at least monthly the balance of public funds, as disclosed by the records of the local officers, with the balance statements provided by the respective depositories.

<u>MAY</u>

May   1:   On or before this date report to county auditor, in writing, the amount of unpaid claims against the Dog Fund which have not been paid because of lack of funds. (IC 15-5-9-11)

May 15:   Date for completion of assessing. (IC 6-1.1-1-7)

May 27:   Memorial Day - Legal Holiday (IC 1-1-9-1)

May 31:   All local investment officers shall reconcile at least monthly the balance of public funds, as disclosed by the records of the local officers, with the balance statements provided by the respective depositories.

May 31:   On or before June 1 and December 1 of each year (or more frequently if the county legislative body adopts an ordinance requiring additional certifications) the township shall certify a list of the names and addresses of each person who has money due from the township to the county treasurer. (IC 6-1.1-22-14).

TOWNSHIP TRUSTEES' MEETING

The State Board of Accounts' Meeting for Township Trustees, November 16, 2001, Indianapolis, was a success as indicated by compliments received concerning the meetings and the large turnout of several hundred township representatives. We would like to thank the Indiana Township Association for the cooperation in our having the November 16th meeting in conjunction with the Township Convention as has been the custom for many years.

Trustees not attending the 2001 meeting are encouraged and <u>specifically requested</u> to attend a similar meeting we plan on calling in 2002. A wide range of topics were discussed both during and between sessions which pertain to your audits by the State Board of Accounts.

Your ideas and suggestions for additional areas you would like addressed at the 2002 meeting are always welcome. We anticipate seeing all Township Trustees at our meeting in 2002.

Additionally, we are planning a one day training for newly elected trustees the day prior to our meeting in 2002. Any trustees anticipating retiring should encourage their successors to attend both our training for newly elected trustees and the regular meeting.

SOCIAL SECURITY WITHHOLDINGS - 2002

We understand that for 2002 the maximum amount of taxable and creditable annual earnings subject to Social Security will increase to $84,900 up from $80,400 in 2001. No maximum base for Medicare will exist. Rates will remain at the 2001 level at a combined rate of 7.65 percent (both employer and employee for a total of 15.3 percent) representing a 6.20 percent rate for Social Security and 1.45 percent for Medicare.

ASSIGNMENT OF WAGES

Any assignment of the wages of an employee is valid only if all of the following conditions are satisfied in accordance with IC 22-2-6:

1. The assignment is:
   A. in writing;
   B. signed by the employee personally;
   C. by its terms revocable at any time by the employee upon written notice to the employer; and
   D. agreed to in writing by the employer.

2. An executed copy of the assignment is delivered to the employer within ten (10) days after its execution.

Some of the purposes for which paying a wage assignment may be made include the following:

1. Pledge or contribution of the employee to a charitable or nonprofit organization.
2. Purchase price of bonds or securities, issued or guaranteed by the United States.
3. Dues to become owing by the employee to a labor organization of which the employee is a member.
4. Contributions, assessments, or dues of the employee to a hospital service or a surgical or medical expense plan or to an employees' association, trust, or plan existing for the purpose of paying pensions or other benefits to said employee or to others designated by the employee.
5. Payment to any credit union, nonprofit organizations, or associations of employees of such employer organized under any law of this state or of the United States.
6. Payment to any person or organization regulated under the Uniform Consumer Credit Code (IC 24-4.5) for deposit or credit to the employee's account by electronic transfer or as otherwise designated by the employee.
7. Premiums on policies of insurance and annuities purchased by the employee on the employee's life.
8. A judgment owed by the employee if the payment:
   A. is made in accordance with an agreement between the employee and the creditor; and
   B. is not a garnishment under IC 34-25-3.

ENCUMBERED APPROPRIATIONS

When purchase orders or contracts have been written during the year for the necessary purchases and payments of the township and such purchase orders have been entered in the Financial and Appropriation Ledger to encumber a sufficient amount of the proper appropriation to provide for payment when due, a permissible procedure is available to carry forward to the next budget year any amounts so encumbered which have not been liquidated as of December 31. Any such encumbrances carried forward must be for the exact amount of the purchase orders encumbered and shall be carried to the object account (i.e. personal services, supplies, other services and charges, capital outlays, etc.) in the ledger for the new budget year as that in which they appeared for the year ending on December 31. When carried forward, these amounts should be entered individually on each of the object accounts affected and in total as an opening entry separate from the next annual appropriation amount. The total amount of encumbered appropriations carried forward for any fund must not exceed the fund balance as of December 31 or otherwise will cause a funding difficulty during the new budget year.

Liquidation of the amounts carried forward must be made individually for each purchase order or contract encumbered when payment of the claim is entered on the record following receipt of the items purchased. If the vendor's claim for payment of a specific purchase is found to be less than the amount of the encumbrance carried forward, the balance of such encumbrance may not be used to authorize payment of any other claim. Such balance, must be liquidated at the time of liquidating either the purchase order or contract or permitted to expire at the close of the budget year. If for some reason the amount of the claim for payment is greater than the encumbered amount carried forward, the balance must be charged against the available appropriation for the same purpose from the current budget or an additional appropriation obtained for that specific purpose.

RATES for LEGAL ADVERTISING
Effective January 1, 2002

The following rates, effective January 1, 2002, were computed based upon the statutorily authorized 5% maximum increase allowed by P.L. 64-1995. Any percentage increase other than the 5% will require a separate computation by the State Board of Accounts. Any publisher that has not chosen to increase rates at all will continue to use the rate schedule that was effective January 1, 1988.

7 Em Column / 7.4 Em Column / 7.83 Em Column / 8 Em Column

Type Size	7 — 1	7 — 2	7 — 3	7 — 4	7.4 — 1	7.4 — 2	7.4 — 3	7.4 — 4	7.83 — 1	7.83 — 2	7.83 — 3	7.83 — 4	8 — 1	8 — 2	8 — 3	8 — 4
5.5	0.285	0.426	0.569	0.710	0.302	0.451	0.601	0.750	0.319	0.477	0.636	0.794	0.326	0.487	0.650	0.811
6	0.262	0.391	0.521	0.651	0.276	0.413	0.551	0.688	0.293	0.437	0.583	0.728	0.299	0.447	0.596	0.744
6.5	0.241	0.361	0.481	0.601	0.255	0.381	0.509	0.635	0.270	0.404	0.538	0.672	0.276	0.412	0.550	0.686
7	0.224	0.335	0.447	0.558	0.237	0.354	0.472	0.590	0.251	0.375	0.500	0.624	0.256	0.383	0.511	0.637
7.5	0.209	0.313	0.417	0.521	0.221	0.331	0.441	0.550	0.234	0.350	0.467	0.582	0.239	0.357	0.477	0.595
8	0.196	0.293	0.391	0.488	0.207	0.310	0.413	0.516	0.219	0.328	0.437	0.546	0.224	0.335	0.447	0.558
9	0.174	0.261	0.348	0.434	0.184	0.275	0.367	0.459	0.195	0.291	0.389	0.485	0.199	0.298	0.397	0.496
10	0.157	0.235	0.313	0.390	0.166	0.248	0.331	0.413	0.176	0.262	0.350	0.437	0.179	0.268	0.358	0.446
12	0.131	0.195	0.261	0.325	0.138	0.207	0.276	0.344	0.146	0.219	0.292	0.364	0.149	0.223	0.298	0.372
Rate/Square	4.67	6.98	9.31	11.62	4.67	6.98	9.31	11.62	4.67	6.98	9.31	11.62	4.67	6.98	9.31	11.62

8.2 Em Column / 8.3 Em Column / 8.4 Em Column / 8.5 Em Column

Type Size	8.2 — 1	8.2 — 2	8.2 — 3	8.2 — 4	8.3 — 1	8.3 — 2	8.3 — 3	8.3 — 4	8.4 — 1	8.4 — 2	8.4 — 3	8.4 — 4	8.5 — 1	8.5 — 2	8.5 — 3	8.5 — 4
5.5	0.334	0.500	0.666	0.832	0.338	0.506	0.674	0.842	0.342	0.512	0.683	0.852	0.346	0.518	0.691	0.862
6	0.306	0.458	0.611	0.762	0.310	0.463	0.618	0.772	0.314	0.469	0.626	0.781	0.318	0.475	0.633	0.790
6.5	0.283	0.423	0.564	0.704	0.286	0.428	0.571	0.712	0.290	0.433	0.578	0.721	0.293	0.438	0.584	0.729
7	0.263	0.392	0.523	0.653	0.266	0.397	0.530	0.661	0.269	0.402	0.536	0.669	0.272	0.407	0.543	0.677
7.5	0.245	0.366	0.489	0.610	0.248	0.371	0.495	0.617	0.251	0.375	0.501	0.625	0.254	0.380	0.506	0.632
8	0.230	0.343	0.458	0.572	0.233	0.348	0.464	0.579	0.235	0.352	0.469	0.586	0.238	0.356	0.475	0.593
9	0.204	0.305	0.407	0.508	0.207	0.309	0.412	0.514	0.209	0.313	0.417	0.521	0.212	0.316	0.422	0.527
10	0.184	0.275	0.366	0.457	0.186	0.278	0.371	0.463	0.188	0.281	0.375	0.469	0.191	0.285	0.380	0.474
12	0.153	0.229	0.305	0.381	0.155	0.232	0.309	0.386	0.157	0.235	0.313	0.390	0.159	0.237	0.317	0.395
Rate/Square	4.67	6.98	9.31	11.62	4.67	6.98	9.31	11.62	4.67	6.98	9.31	11.62	4.67	6.98	9.31	11.62

8.6 Em Column / 8.75 Em Column / 8.8 Em Column / 8.9 Em Column

Type Size	8.6 — 1	8.6 — 2	8.6 — 3	8.6 — 4	8.75 — 1	8.75 — 2	8.75 — 3	8.75 — 4	8.8 — 1	8.8 — 2	8.8 — 3	8.8 — 4	8.9 — 1	8.9 — 2	8.9 — 3	8.9 — 4
5.5	0.351	0.524	0.699	0.872	0.357	0.533	0.711	0.887	0.359	0.536	0.715	0.892	0.363	0.542	0.723	0.903
6	0.321	0.480	0.641	0.799	0.327	0.489	0.652	0.813	0.329	0.491	0.655	0.818	0.333	0.497	0.663	0.827
6.5	0.297	0.443	0.591	0.738	0.302	0.451	0.602	0.751	0.303	0.454	0.605	0.755	0.307	0.459	0.612	0.764
7	0.275	0.412	0.549	0.685	0.280	0.419	0.559	0.697	0.282	0.421	0.562	0.701	0.285	0.426	0.568	0.709
7.5	0.257	0.384	0.512	0.640	0.262	0.391	0.521	0.651	0.263	0.393	0.524	0.654	0.266	0.398	0.530	0.662
8	0.241	0.360	0.480	0.600	0.245	0.366	0.489	0.610	0.247	0.369	0.492	0.614	0.249	0.373	0.497	0.621
9	0.214	0.320	0.427	0.533	0.218	0.326	0.434	0.542	0.219	0.328	0.437	0.545	0.222	0.331	0.442	0.552
10	0.193	0.288	0.384	0.480	0.196	0.293	0.391	0.488	0.197	0.295	0.393	0.491	0.200	0.298	0.398	0.496
12	0.161	0.240	0.320	0.400	0.163	0.244	0.326	0.407	0.164	0.246	0.328	0.409	0.166	0.248	0.331	0.414
Rate/Square	4.67	6.98	9.31	11.62	4.67	6.98	9.31	11.62	4.67	6.98	9.31	11.62	4.67	6.98	9.31	11.62

9 Em Column / 9.3 Em Column / 9.5 Em Column / 9.6 Em Column

Type Size	9 — 1	9 — 2	9 — 3	9 — 4	9.3 — 1	9.3 — 2	9.3 — 3	9.3 — 4	9.5 — 1	9.5 — 2	9.5 — 3	9.5 — 4	9.6 — 1	9.6 — 2	9.6 — 3	9.6 — 4
5.5	0.367	0.548	0.731	0.913	0.379	0.567	0.756	0.943	0.387	0.579	0.772	0.963	0.391	0.585	0.780	0.974
6	0.336	0.503	0.670	0.837	0.347	0.519	0.693	0.865	0.355	0.530	0.708	0.883	0.359	0.536	0.715	0.892
6.5	0.310	0.464	0.619	0.772	0.321	0.479	0.639	0.798	0.328	0.490	0.653	0.815	0.331	0.495	0.660	0.824
7	0.288	0.431	0.575	0.717	0.298	0.445	0.594	0.741	0.304	0.455	0.606	0.757	0.307	0.459	0.613	0.765
7.5	0.269	0.402	0.536	0.669	0.278	0.415	0.554	0.692	0.284	0.424	0.566	0.706	0.287	0.429	0.572	0.714
8	0.252	0.377	0.503	0.627	0.261	0.389	0.519	0.648	0.266	0.398	0.531	0.662	0.269	0.402	0.536	0.669
9	0.224	0.335	0.447	0.558	0.232	0.346	0.462	0.576	0.237	0.354	0.472	0.589	0.239	0.357	0.477	0.595
10	0.202	0.302	0.402	0.502	0.208	0.312	0.416	0.519	0.213	0.318	0.425	0.530	0.215	0.322	0.429	0.535
12	0.168	0.251	0.335	0.418	0.174	0.260	0.346	0.432	0.177	0.265	0.354	0.442	0.179	0.268	0.358	0.446
Rate/Square	4.67	6.98	9.31	11.62	4.67	6.98	9.31	11.62	4.67	6.98	9.31	11.62	4.67	6.98	9.31	11.62

TOWNSHIP BULLETIN
and Uniform Compliance Guidelines

9.9 Em Column

Type Size	1	2	3	4
5.5	0.403	0.603	0.804	1.004
6	0.370	0.553	0.737	0.920
6.5	0.341	0.510	0.681	0.850
7	0.317	0.474	0.632	0.789
7.5	0.296	0.442	0.590	0.736
8	0.277	0.415	0.553	0.690
9	0.247	0.369	0.492	0.614
10	0.222	0.332	0.442	0.552
12	0.185	0.276	0.369	0.460
Rate/Square	4.67	6.98	9.31	11.62

10 Em Column

Type Size	1	2	3	4
5.5	0.408	0.609	0.813	1.014
6	0.374	0.558	0.745	0.930
6.5	0.345	0.515	0.688	0.858
7	0.320	0.479	0.638	0.797
7.5	0.299	0.447	0.596	0.744
8	0.280	0.419	0.559	0.697
9	0.249	0.372	0.497	0.620
10	0.224	0.335	0.447	0.558
12	0.187	0.279	0.372	0.465
Rate/Square	4.67	6.98	9.31	11.62

10.5 Em Column

Type Size	1	2	3	4
5.5	0.428	0.640	0.853	1.065
6	0.392	0.586	0.782	0.976
6.5	0.362	0.541	0.722	0.901
7	0.336	0.503	0.670	0.837
7.5	0.314	0.469	0.626	0.781
8	0.294	0.440	0.587	0.732
9	0.262	0.391	0.521	0.651
10	0.235	0.352	0.469	0.586
12	0.196	0.293	0.391	0.488
Rate/Square	4.67	6.98	9.31	11.62

11 Em Column

Type Size	1	2	3	4
5.5	0.448	0.670	0.894	1.116
6	0.411	0.614	0.819	1.023
6.5	0.379	0.567	0.756	0.944
7	0.352	0.526	0.702	0.876
7.5	0.329	0.491	0.655	0.818
8	0.308	0.461	0.614	0.767
9	0.274	0.409	0.546	0.682
10	0.247	0.369	0.492	0.614
12	0.205	0.307	0.410	0.511
Rate/Square	4.67	6.98	9.31	11.62

11.25 Em Column

Type Size	1	2	3	4
5.5	0.459	0.685	0.914	1.141
6	0.420	0.628	0.838	1.046
6.5	0.388	0.580	0.773	0.965
7	0.360	0.538	0.718	0.896
7.5	0.336	0.503	0.670	0.837
8	0.315	0.471	0.628	0.784
9	0.280	0.419	0.559	0.697
10	0.252	0.377	0.503	0.627
12	0.210	0.314	0.419	0.523
Rate/Square	4.67	6.98	9.31	11.62

11.5 Em Column

Type Size	1	2	3	4
5.5	0.469	0.701	0.934	1.166
6	0.430	0.642	0.857	1.069
6.5	0.397	0.593	0.791	0.987
7	0.368	0.550	0.734	0.916
7.5	0.344	0.514	0.685	0.855
8	0.322	0.482	0.642	0.802
9	0.286	0.428	0.571	0.713
10	0.258	0.385	0.514	0.641
12	0.215	0.321	0.428	0.535
Rate/Square	4.67	6.98	9.31	11.62

12 Em Column

Type Size	1	2	3	4
5.5	0.489	0.731	0.975	1.217
6	0.448	0.670	0.894	1.116
6.5	0.414	0.619	0.825	1.030
7	0.384	0.574	0.766	0.956
7.5	0.359	0.536	0.715	0.892
8	0.336	0.503	0.670	0.837
9	0.299	0.447	0.596	0.744
10	0.269	0.402	0.536	0.669
12	0.224	0.335	0.447	0.558
Rate/Square	4.67	6.98	9.31	11.62

12.2 Em Column

Type Size	1	2	3	4
5.5	0.497	0.743	0.991	1.237
6	0.456	0.681	0.909	1.134
6.5	0.421	0.629	0.839	1.047
7	0.391	0.584	0.779	0.972
7.5	0.365	0.545	0.727	0.907
8	0.342	0.511	0.681	0.851
9	0.304	0.454	0.606	0.756
10	0.273	0.409	0.545	0.680
12	0.228	0.341	0.454	0.567
Rate/Square	4.67	6.98	9.31	11.62

12.4 Em Column

Type Size	1	2	3	4
5.5	0.505	0.755	1.008	1.257
6	0.463	0.692	0.924	1.153
6.5	0.428	0.639	0.853	1.064
7	0.397	0.593	0.792	0.988
7.5	0.371	0.554	0.739	0.922
8	0.347	0.519	0.693	0.865
9	0.309	0.462	0.616	0.768
10	0.278	0.415	0.554	0.692
12	0.232	0.346	0.462	0.576
Rate/Square	4.67	6.98	9.31	11.62

12.41 Em Column

Type Size	1	2	3	4
5.5	0.506	0.756	1.008	1.259
6	0.464	0.693	0.924	1.154
6.5	0.428	0.640	0.853	1.065
7	0.397	0.594	0.792	0.989
7.5	0.371	0.554	0.739	0.923
8	0.348	0.520	0.693	0.865
9	0.309	0.462	0.616	0.769
10	0.278	0.416	0.555	0.692
12	0.232	0.346	0.462	0.577
Rate/Square	4.67	6.98	9.31	11.62

12.5 Em Column

Type Size	1	2	3	4
5.5	0.509	0.761	1.016	1.268
6	0.467	0.698	0.931	1.162
6.5	0.431	0.644	0.859	1.073
7	0.400	0.598	0.798	0.996
7.5	0.374	0.558	0.745	0.930
8	0.350	0.524	0.698	0.872
9	0.311	0.465	0.621	0.775
10	0.280	0.419	0.559	0.697
12	0.234	0.349	0.466	0.581
Rate/Square	4.67	6.98	9.31	11.62

13 Em Column

Type Size	1	2	3	4
5.5	0.530	0.792	1.056	1.318
6	0.486	0.726	0.968	1.208
6.5	0.448	0.670	0.894	1.116
7	0.416	0.622	0.830	1.036
7.5	0.389	0.581	0.775	0.967
8	0.364	0.544	0.726	0.906
9	0.324	0.484	0.645	0.806
10	0.291	0.436	0.581	0.725
12	0.243	0.363	0.484	0.604
Rate/Square	4.67	6.98	9.31	11.62

13.5 Em Column

Type Size	1	2	3	4
5.5	0.550	0.822	1.097	1.369
6	0.504	0.754	1.005	1.255
6.5	0.466	0.696	0.928	1.158
7	0.432	0.646	0.862	1.076
7.5	0.403	0.603	0.804	1.004
8	0.378	0.565	0.754	0.941
9	0.336	0.503	0.670	0.837
10	0.303	0.452	0.603	0.753
12	0.252	0.377	0.503	0.627
Rate/Square	4.67	6.98	9.31	11.62

14 Em Column

Type Size	1	2	3	4
5.5	0.571	0.853	1.138	1.420
6	0.523	0.782	1.043	1.301
6.5	0.483	0.722	0.963	1.201
7	0.448	0.670	0.894	1.116
7.5	0.418	0.625	0.834	1.041
8	0.392	0.586	0.782	0.976
9	0.349	0.521	0.695	0.868
10	0.314	0.469	0.626	0.781
12	0.262	0.391	0.521	0.651
Rate/Square	4.67	6.98	9.31	11.62

14.5 Em Column

Type Size	1	2	3	4
5.5	0.591	0.883	1.178	1.470
6	0.542	0.810	1.080	1.348
6.5	0.500	0.747	0.997	1.244
7	0.464	0.694	0.926	1.155
7.5	0.433	0.648	0.864	1.078
8	0.406	0.607	0.810	1.011
9	0.361	0.540	0.720	0.899
10	0.325	0.486	0.648	0.809
12	0.271	0.405	0.540	0.674
Rate/Square	4.67	6.98	9.31	11.62

15 Em Column

Type Size	1	2	3	4
5.5	0.611	0.914	1.219	1.521
6	0.560	0.838	1.117	1.394
6.5	0.517	0.773	1.031	1.287
7	0.480	0.718	0.958	1.195
7.5	0.448	0.670	0.894	1.116
8	0.420	0.628	0.838	1.046
9	0.374	0.558	0.745	0.930
10	0.336	0.503	0.670	0.837
12	0.280	0.419	0.559	0.697
Rate/Square	4.67	6.98	9.31	11.62

16.5 Em Column

Type Size	1	2	3	4
5.5	0.672	1.005	1.341	1.673
6	0.616	0.921	1.229	1.534
6.5	0.569	0.850	1.134	1.416
7	0.528	0.790	1.053	1.315
7.5	0.493	0.737	0.983	1.227
8	0.462	0.691	0.922	1.150
9	0.411	0.614	0.819	1.023
10	0.370	0.553	0.737	0.920
12	0.308	0.461	0.614	0.767
Rate/Square	4.67	6.98	9.31	11.62

17 Em Column

Type Size	1	2	3	4
5.5	0.693	1.036	1.381	1.724
6	0.635	0.949	1.266	1.580
6.5	0.586	0.876	1.169	1.459
7	0.544	0.814	1.085	1.355
7.5	0.508	0.759	1.013	1.264
8	0.476	0.712	0.950	1.185
9	0.423	0.633	0.844	1.054
10	0.381	0.570	0.760	0.948
12	0.318	0.475	0.633	0.790
Rate/Square	4.67	6.98	9.31	11.62

18 Em Column

Type Size	1	2	3	4
5.5	0.734	1.096	1.463	1.825
6	0.672	1.005	1.341	1.673
6.5	0.621	0.928	1.238	1.545
7	0.576	0.862	1.149	1.434
7.5	0.538	0.804	1.073	1.339
8	0.504	0.754	1.005	1.255
9	0.448	0.670	0.894	1.116
10	0.403	0.603	0.804	1.004
12	0.336	0.503	0.670	0.837
Rate/Square	4.67	6.98	9.31	11.62

20 Em Column

Type Size	1	2	3	4
5.5	0.815	1.218	1.625	2.028
6	0.747	1.117	1.490	1.859
6.5	0.690	1.031	1.375	1.716
7	0.640	0.957	1.277	1.594
7.5	0.598	0.893	1.192	1.487
8	0.560	0.838	1.117	1.394
9	0.498	0.745	0.993	1.239
10	0.448	0.670	0.894	1.116
12	0.374	0.558	0.745	0.930
Rate/Square	4.67	6.98	9.31	11.62